

Rubin & Hays

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CHARLES S. MUSSON
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April 14, 2011

RECEIVED

APR 18 2011

PUBLIC SERVICE
COMMISSION

Mr. Jeff Derouen, Executive Director
Public Service Commission
P.O. Box 615
Frankfort, Kentucky 40602

Re: Kirksville Water Association, Inc. PSC Case No. 2010-00439

Dear Mr. Derouen:

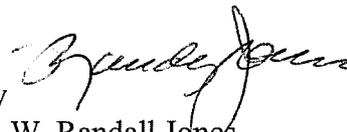
Please be advised that because of changing financial market conditions, the securities proposed to be issued by the Kirksville Water Association, Inc., in the above referenced case were NOT issued.

Thank you for your assistance and if you need any additional information or documentation, please let us know.

Sincerely,

Rubin & Hays

By



W. Randall Jones

WRJ:jl
Enclosures